## ABSTRACT OF THE DISCLOSURE

This invention relates to a muffler to be used in the exhaust system of an engine for automobiles, specifically to a muffler including a sound absorbing material interposed between the external tube and the internal tube, and a method of manufacturing the same. There are provided a durable and easy-to-manufacture engine muffler in which the sound absorbing material is reliably secured during use and during manufacturing process, and a method of manufacturing the same. The engine muffler comprising a sound absorbing material interposed between an internal tube and an external tube is formed with a projection projecting toward the sound absorbing material on the external tube along almost entire periphery thereof. When interposing the sound absorbing material between the internal tube and the external tube and drawing the end of the external tube for manufacturing the muffler, the projection projecting toward the sound absorbing material is formed on the external tube almost along the entire periphery thereof after inserting the sound absorbing material between the internal tube and the external tube but before drawing the end of the external tube.